

(c) **EFFECTIVE DATE.**—The amendments made by subsections (a) and (b) shall take effect on the first day of the first calendar month which begins more than 10 days after the date of the enactment of this Act.

SEC. 6. COIN-OPERATED DEVICES COMMONLY KNOWN AS CLAW, CRANE, AND DIGGER MACHINES, ETC.

68A Stat. 531.
26 USC 4461.

(a) **RATE OF OCCUPATIONAL TAX.**—Section 4461 of the Internal Revenue Code of 1954 (relating to occupational tax on coin-operated devices) is amended by inserting “(a) **IN GENERAL.**—” before “There” at the beginning thereof, and by adding at the end of such section the following new subsection:

72 Stat. 1304.
26 USC 4462.

“(b) **REDUCED RATE.**—In the case of a device which is defined in paragraph (2) of section 4462(a) and which is commonly known as a claw, crane, or digger machine, the tax imposed by subsection (a) shall be at the rate of \$10 a year (in lieu of \$250 a year) if—

“(1) the charge for each operation of such device is not more than 10 cents,

“(2) such device never dispenses a prize other than merchandise of a maximum retail value of \$1, and with respect to such device there is never a display or offer of any prize or merchandise other than merchandise dispensed by such machine,

“(3) such device is actuated by a crank and operates solely by means of a nonelectrical mechanism, and

“(4) such device is not operated other than in connection with and as part of carnivals or county or State fairs.”

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply with respect to periods after June 30, 1960.

Approved September 21, 1959.

Public Law 86-345

AN ACT

September 21, 1959
[H. R. 8911]

To provide for the presentation by the United States of a statue of General George Washington to the people of Uruguay, and for other purposes.

Uruguay.
Presentation of
Gen. George Wash-
ington statue.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of State is authorized and requested to procure a bronze statue of General George Washington and present the same, on behalf of the people of the United States, to the people of Uruguay as an expression of appreciation for the gift by the people of Uruguay of a bronze statue of General José Gervasio Artigas to the United States. Such statue shall be prepared only after the design, plans, and specifications therefor have been submitted to and approved by the National Commission of Fine Arts.

Appropriation.

SEC. 2. There are authorized to be appropriated such sums as may be necessary to carry out the provisions of this Act, including payment of the cost of such statue, the design and construction of a suitable pedestal therefor, transportation, including insurance, and traveling expenses of persons delegated by the Secretary of State to present such statue, on behalf of the people of the United States, to the people of Uruguay.

Approved September 21, 1959.